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TRANSMITTAL FORM

(to be used for all correspondence after initial filing)

Total Number of Pages in This Submission	Application Number	09/822,934
	Filing Date	March 30, 2001
	First Named Inventor	Mizuguchi
	Group Art Unit	2652
	Examiner Name	David Donald Davis
	Attorney Docket Number	09792909-4796

ENCLOSURES (check all that apply)

- Transmitted herewith is Response to November 29, 2005 Final Office Action.
- The fee has been calculated as shown below:

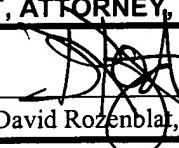
(1) FOR	(2) CLAIMS REMAINING AFTER AMENDMENT	(3)	(4) HIGHEST NO. PREVIOUSLY PAID FOR	(5) PRESENT EXTRA	(6) RATE	(7) ADDITIONAL FEE
TOTAL CLAIMS	16	-	28	0	<input type="checkbox"/> x \$9.00 <input type="checkbox"/> x \$18.00	\$0
INDEPENDENT CLAIMS	2	-	3	0	<input type="checkbox"/> x \$42.00 <input type="checkbox"/> x \$86.00	\$0
APPLICATION AMENDED TO CONTAIN ANY MULTIPLE DEPENDENT CLAIMS NOT PREVIOUSLY PAID FOR.				<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	<input type="checkbox"/> x \$140.00 <input type="checkbox"/> x \$280.00 ONE TIME	\$0
				TOTAL ADDITIONAL FEE FOR THIS AMENDMENT		\$0

- Applicant petitions the Commissioner for Patents to extend the time for responding to the Office Action dated November 29, 2005 by 1 month(s) for a fee of \$120.00 so that the period for response is extended to March 29, 2006 under 37 C.F.R. § 1.321.
- The amount of \$_____ for the Terminal Disclaimer under 37 C.F.R. § 1.321 is included in the enclosed check.
- The amount of \$_____ for the Amendment under 37 C.F.R. § 1.312(b) is included in the enclosed check.
- The enclosed credit card payment form to charge the amount of \$120.00 covers the extension fee.
- The Commissioner is hereby authorized to charge any additional fees which may be required, or to credit any overpayment to Account No. 19-3140. A duplicate of this sheet is enclosed.

SIGNATURE OF APPLICANT, ATTORNEY, OR AGENT

14. Customer No. 26263

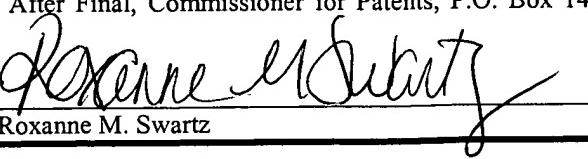
Dated: March 8, 2006


David Rozenblat, (Registration No. 47,044)

CERTIFICATE OF MAILING

I hereby certify that this correspondence is being deposited with the United States Postal Service with sufficient postage as first class mail in an envelope addressed to: Mail Stop After Final, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on the date indicated below.

Dated: March 8, 2006


Roxanne M. Swartz



Attorney Docket No. 09792909-4796

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Mizuguchi

Application No. 09/822,934

Filed: March 30, 2001

For: MAGNETORESISTIVE-EFFECT
ELEMENT HAVING A PROMINENT
MAGNETORESISTIVE EFFECT,
AND METHOD OF
MANUFACTURING SAME (As
Amended)

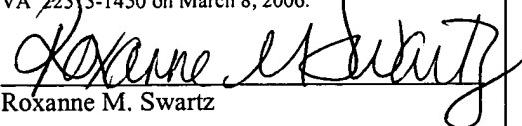
) Group Art Unit: 2652

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) Examiner: David Donald Davis

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Roxanne M. Swartz

Mail Stop After Final
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

RESPONSE TO NOVEMBER 29, 2005 FINAL OFFICE ACTION

Dear Sir:

This Amendment is submitted in response to the Final Office Action mailed November 29, 2005. Applicant respectfully requests amendment of the patent application, and reconsideration and allowance of the pending claims.